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ANNUAL REPORT

OF THE

TOWN OFFICERS

OF THE

Town of Whately

FOR THE

Year Ending December 31, 1931

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Metcalf Printing & Publishing Co., Inc., Northampton

COPY OF

Whately Town Warrant

COMMONWEALTH OF MASSACHUSETSS

FRANKLIN, SS:

To William H. Sullivan, one of the constables of the Town of Whately in the County of Franklin,

GREETING:

In the name of the Commonwealth of Massachusetts, you are hereby directed to notify and warn the inhabitants of the Town of Whately, qualified to vote in elections and town affairs, to meet in the Town Hall, in said Whately, on Monday, the first day of February, next, at ten o'clock in the forenoon, then and there to act on the following named articles, to wit:

Article I. To choose a Moderator to preside at said meeting.

Article II. To choose all necessary Town Officers for the ensuing year: Moderator; Treasurer; Town Clerk; one Selectman for three years; Auditor; one Assessor for three years; one School Committee for three years; one Library Trustee for three years; one Cemetery Commissioner for three years; Tree Warden; Elector under the Will of Oliver Smith; Tax Collector and Constables.

Article III. To receive the reports of the various Town Officers and Committees, and act thereon.

Article IV. To raise such sums of money as may be necessary to defray the expenses of the Town for the ensuing year.

Article V. To see what the Town will do with the money received from the County, called the Dog Fund.

Article VI. To see if the Town will vote to make an appropriation for the Public Library.

Article VII. To see if the Town will authorize the Treasurer, with the approval of the Selectmen, to borrow money from time to time, in anticipation of the revenue of the financial year beginning January 1, 1932, and to issue a note or notes therefor, payable within one year; any debt or debts incurred under this vote to be paid from the revenue of said financial year.

Article VIII. To see of the Town will vote to authorize the Treasurer, with the approval of the Selectmen, to refund revenue loans.

Article IX. To see if the Town will appropriate money for the care of the cemeteries for the ensuing year.

Article X. .To see if the Town will appropriate a sum of money sufficient for Gypsy and Brown-Tail Moth work.

Article XI. To see if the Town will vote to appropriate a sum of money for Street Lights.

Article XII. To see if the Town will vote to appropriate a sum of money for the maintenance of Highways under the provisions of Section 26-29, Chapter 81, of the General Laws.

Article XIII. To see if the Town will vote to raise and appropriate the sum of $24,000.00 for the maintenance of schools for the ensuing year, or take any action thereto.

Article XIV. To see if the Town will vote that the Selectmen be authorized to prosecute and defend all suits that may be brought on behalf of, or against, the Town, and employ counsel for same.

Article XV. To see if the Town will vote to request an annual State Audit by the Division of Accounts.

Article XVI. To see if the Town will vote that the Cemetery Commissioners be authorized to appoint any of its members to act as sextons.

Article XVII. To see if the Town will appropriate a sum of money not to exceed $200.00 for repairs on room in Town Hall, or take any other action thereto.

Article XVIII. To see if the Town will vote that the Collector of Taxes be paid on a commission basis, the commission to be fixed by vote of the Town, or take any action thereto.

Article XIX. To see if the town will vote to appropriate and transfer the 1931 tractor earnings of $703.15 from the treasury, for the purpose of establishing a Tractor Fund for the present year, or take any other action thereto.

Article XX. To see if the Town will vote to appropriate a sum not to exceed $200.00 for Cemetery Special Work.

Article XXI. To see if the Town will vote to accept any trust fund that has not already been accepted up to date of January 1st, 1932.

Article XXII. To see if the Town will vote to reduce the salaries of all town officials and the wage of all town employees 20 percent. or take any other action thereto.

Article XXIII. To see if the Town will vote to dispense with the street lighting for a period of one year from date.

And you are directed to serve this warrant by posting up attested copies thereof in two public places in said town, seven days at least before time of holding said meeting.

Hereof, fail not, and make due returns of this warrant with your doings thereon to the Town Clerk, at the time and place of meeting aforesaid.

Given under our hands this twentieth day of January one thousand nine hundred and thirty-two.

WILLIAM G. STRIPPE,
CHARLES W. FIELD,
MICHAEL E. FLAVIN,
Selectmen of Whately.

Town Clerk's Report

The vital statistics for the Town of Whately for the year 1931:

BIRTHS REGISTERED

Jan. 12 Eleanor Doris Gromaski to
Alex and Mary Serafin Gromaski

Jan. 27 Erwin Leroy Brady to
William and Elvira Osmore Brady

Jan. 28 Caroline Dorothy Baronaski to
Alex and Mary Cominsky Baronaski

Feb. 8 Richard Earle Dwight to
Morris R. and Addis Dickinson Dwight

Feb. 21 (Baby Boy) Kaminski to
Alec and Mary Admitae Kaminski

Feb. 20 Lottie Edith Hicks to
Delmonte and Ruth Wheeler Hicks

Feb. 23 Marjorie Mae Sanderson to
William E. and A. Madeline Gifford Sanderson

Frank and Stefania Puchalski Kuleszezuk

July 21 Frank Joseph Vaillancourt to
Frank and Mary Savoir Vaillancourt

June 24 (Bary Boy) Kuleszezuk to

Sept. 24 Lillian Evelyn Beane to
Louis D. and Myrtle Scott Beane

Oct. 28 Edwin Walter Dodge to
Homer D. and Anna Merritt Dodge

COMPARISON TABLE OF BIRTHS FOR THE LAST FIVE YEARS

1927	1928	1929	1930	1931
17	18	17	18	11

MARRIAGES REGISTERED

Jan. 31 Aleck Vickowski, 24; Johanna Davis, 18.

Feb. 4 Ira H. Abbott, 24; Martha L. Streeter, 27.

Feb. 21 Kenneth D. Dickinson, 18; Florra M. Grover, 18.

Apr. 18 Harland S. Beers, 34; Marina H. Budar, 22.

Apr. 27 Peter Lizek, 26; Ida Wilga, 17.

Apr. 28 Antony Skarzynski, 36; Ardella Lenkowska, 36.

May 4 William Jennis, 20; Jeanne Kulesa, 19.

Sept. 21 Aleck Kisloski, 22; Lydia Gromaski, 19.

Oct. 3 Hugh F. Morrill, 27; Lillian Newcity, 20.

Oct. 5 Stephen Lawnicki, 24; Sophie Wykowski, 21.

Oct. 5 Frank V. Paul, 34; Lillian M. Cramer, 33.

Oct. 12 Michael Kotarski, 41; Vicktorvjz Miczoczin, 43.

Nov. 9 Frederick C. Seyfried, 23; Agnes Orloski, 20.

Nov. 11 Charles N. Hafey, 29; Anne Doyle, 27.

Nov. 25 Connie Pelis, 23; Alice F. Zaikowski, 22.

COMPARISON TABLE OF MARRIAGES FOR THE LAST FIVE YEARS

1927	1928	1929	1930	1931
9	9	15	8	15

DEATHS REGISTERED

		Y.	M.	D.
Jan. 14	John Zabawa	58	.....	.....
Jan. 25	Lauryette Bardwell Moore	90	9	20
Jan. 28	Johanna Dunn	81	1	4
Mar. 6	Josephine Kotarski	35	.....	.....
Mar. 9	Sylvester Targonski	.....	2	.....
Mar. 10	Stanislaw Targonski	.....	2	2
Mar. 16	Edward E. Sanderson	94	6	.....
Apr. 14	Ida Graves Connelly	71	1	7
July 3	Wilbur Leroy Grover	49	1	7
July 23	Maria Fitch Warner	85	10	26
Sept. 29	Homer G. Munson	55	7	7
Nov. 28	Myrtie Parker Wells	20	11	8
Dec. 27	Martha Jane Oliver	1	6	18

COMPARISON TABLE OF DEATHS FOR THE LAST FIVE YEARS

1927	1928	1929	1930	1931
16	10	15	16	13

If any mistakes have been made in the above records, either in name or date, if those interested will inform the clerk of the facts, the record will be corrected.

DOGS

The number of dogs licensed during the year ending December 31, 1931, with receipts and settlements of the account with the County Treasurer is as follows:

85 Male dogs at $2.00	$170.00
18 spayed dogs at $2.00	36.00
10 female dogs at $5.00	50.00
113 dogs	Total Tax $256.00
Less fees, 113 dogs at 20 cents	$22.60
Paid County Treasurer	$233.40

HISTORIES OF WHATELY

Number of books on hand Feb., 1931	58
Number of books sold	10
Number of books on hand	48

FINANCIAL STATEMENT

Received from sale of books	$10.00
Paid Albert B. Zaskey, Treasurer	10.00

Respectfully submitted,

ARLENE I. ROOTE,
Town Clerk.

Selectmen's Report

To the Citizens of Whately:

In accordance with the requirements of the Statutes of Massachusetts, the following report for the year ending December 31, 1931, is respectfully submitted.

The reports of the town officers are followed by report of Theodore N. Waddell, Director of Accounts, of an audit made in accordance with the Provisions of Chapter 44, General Laws.

We would bring to the attention of the tax payers, whose taxes are unpaid, the urgent need of their immediate receipt. Payments may be made in four instalments. It will save more drastic steps on the part of your Collector and relieve your town in its financial stress, as our present ability to borrow money depends upon the receipt of our taxes.

Respectfully submitted,

WILLIAM G. STRIPPE,
CHARLES H. FIELD,
MICHAEL E. FLAVIN,
Selectmen.

PUBLIC WELFARE
AID

Expended on Town cases	$1,902.44
Expended on State cases	98.10
Expended on Mothers' Aid case	606.00

DANGEROUS DISEASE

Expended on Town Case	395.99	
Expended on State case	456.25	
		$ 3,458.78

OLD AGE ASSISTANCE

Expended on Town case	194.25	
Expended on State case	23.00	
		217.25
Total		$ 3,676.03

Reimbursement on above cases as follows:

State cases—in full.

Mothers' Aid—one third.

Dangerous Disease, Town case—two thirds.

Dangerous Disease, State case—$10.50 per week.

Old Age Asst., Town case—one third (possibly in full).

Old Age Asst., State case—in full.

1931 appropriation		$3,500.00
From reserve		400.00
		$3,900.00

Expended:

Public Welfare	3,458.78	
Old Age Asst.	217.25	
Total Expended		$3,676.03
Unexpended balance		$223.97

SNOW REMOVAL

Frank Field, labor	$7.20
S. W. Wood, labor	.40
Hiram Zoly, labor	3.20
Frank Zoly, labor	12.20
Tony Zoly, labor	14.20
Leslie Gromaski, labor	1.60
George Dickinson, labor	2.40
Harry Kuenzel, labor	6.20
Edward Allis, labor	3.20
Joe Sakowitz, sand	3.30
W. H. Denton, labor	2.20
W. P. Crafts, sand	6.00
Henry Jostlyn, labor	3.00
Wm. G. Strippe, cash paid Wm. Manning	1.60
Edward Bardwell, sand	.30
H. R. Waite, labor	40.54
Arthur R. Strippe, labor	40.40
Warner Bros. & Goodyear, labor	288.00
Morris Powers, labor	54.00
Leroy Dickinson, labor	52.33
Helen L. Crafts, labor	39.00
Morris Powers, cash paid H. C. Jostlyn	8.80
W. E. Sanderson, labor	5.15
Warner Bros. & Goodwin, labor, Jan. 6 to 13	174.00
William Manning, labor	2.20
Frank E. Field, labor	4.60
Harry Kuenzel, labor	2.60
George Dickinson, labor	2.60
Arthur R. Strippe, labor	18.81
Henry Jostlyn, labor	7.00
Mrs. Helen Crafts, labor	7.50
Warner Bros. & Goodyear, labor	94.00
Morris Powers, labor	21.75
Warner Bros. & Goodwin, labor	12.00
George Dickinson, labor	1.20

Kenneth Field, labor	1.20	
George Sanderson, gravel	1.60	
A. L. Strippe & C. E. Waite, gravel	.45	
Arthur R. Strippe, labor,	13.79	
Frank Field, labor	2.70	
		$ 963.22

1931 appropriation	$1,000.00
Expended	963.22
Unexpended balance	$36.78

TRACTOR FUND

Northampton Radiator Co., tractor radiator	$30.00
G. A. Caninng, tractor repair	7.02
E. M. Roote, gas for tractor	16.00
Edward Allis, labor	9.75
Morris Powers, gas	.81
Robert Adkins, gas	1.66
G. R. Fisher Co., tractor repair	207.45
F. L. Graves, gas for tractor	2.24
Arthur R. Strippe, labor	6.26
Henry Jostlyn, labor	.80
Robert Beers, labor	7.70
Leroy Dickinson, labor	2.25
F. L. Graves, gas	17.43
E. M. Roote, gas	3.15
Julia A. Zaskey, Agt., tractor plates	2.00
G. R. Fisher Co., car, labor, oil	13.30
M. E. Flavin, labor	10.25
E. M. Roote, gas	.83
Robert Beers, labor	7.15
F. L. Graves, gas, oil	45.44
G. R. Fisher Co., tractor repair and parts	159.87

M. J. Halloran, gas	2.49	
G. R. Fisher Co., labor and car	48.39	
Morris Dwight, labor	1.65	
Robert Beers, labor	2.70	
M. J. Halloran, gas, oil	7.16	
Alec Mann, gas	6.60	
F. L. Graves, gas and oil, May 1 to June 25	47.62	
G. R. Fisher Co., blade and labor	19.97	
M. J. Halloran, gas	3.16	
G. A. Canning, iron, labor	4.14	
Robert S. Beers, labor	2.25	
G. R. Fisher Co., Wehr gear	16.05	
G. R. Fisher Co., labor and accessories	8.80	
F. L. Graves, gas, oil	26.89	
Fred L. Graves, gas, oil	19.44	
E. M. Roote, gas	1.56	
Robert Beers, labor	4.95	
G. R. Fisher Co., tractor blade	9.65	
F. L. Graves, gas and oil	11.62	
Alec Mann, gas	9.12	
Robert Beers, labor tractor	7.66	
Arthur R. Strippe, labor	11.31	
William E. Sanderson, labor	4.05	
Hadley Auto Parts, steering wheel	5.00	
Morris Dwight, labor	2.93	
		$ 836.52

1931 appropriation	$750.00
Voted from reserve	100.00
	$850.00
Expended	836.52
Unexpended balance	$13.48

RESERVE FUND

Finance Board instructs to apply to		
Moth appropriation	$100.00	
Finance Board voted to apply from		
Reserve Fund to Tractor Fund	100.00	
Contingent	400.00	
Insurance	35.73	
Inspectors of animals and meat	25.00	
Public Welfare	400.00	
Finance Board voted from Reserve to		
Schools	925.00	
Balance voted to Contingent	14.27	
		$ 2,000.00

1931 appropriation	$2,000.00
Applied to app's.	2,000.00

BRIDGES AND CULVERTS

C. L. Ross, spikes	$1.00
Franklin Co. Lumber Co., nails	1.20
Arthur R. Strippe, labor	2.93
M. E. Flavin, labor	3.50
William Manning, labor	3.60
C. L. Ross, spikes	1.30
Henry Morey, labor	3.60
William G. Strippe, truck and labor	2.25
Joe Sakowitz, gravel	.75
George Dickinson, labor	3.90
Morris Dwight, labor	4.20
A. R. Strippe, truck and labor	20.31
Joe Valeski, labor	4.82
Frank Field, labor	3.60
Michael Farrick, labor	6.30
Henry Jostlyn, labor	7.80
Robert Beers, labor	1.60

F. O. Scott & Sons, plank, culvert work, etc.	293.54	
William G. Strippe, labor	9.30	
Harry L. Kuenzel, labor	2.70	
Morris Dwight, labor	2.70	
Franklin Co. Lumber Co., pipe, tee	12.48	
Lyman Sanderson, plank	5.20	
Arthur R. Strippe, labor	13.80	
Joe Valeski, labor	2.70	
Frank Field, labor	2.70	
Robert Beers, labor	2.70	
Frank Field, labor	2.40	
Arthur R. Strippe, labor, truck	3.06	
Lyman M. Sanderson, plank	1.92	
		$ 427.86

1931 appropriation	$600.00
Expended	427.86
Unexpended balance	$172.14

INTEREST

Merchant's National Bank, interest temporary loan	$1.77
Merchant's National Bank, interest temporary loan	173.61
C. D. Parker & Co., Inc., interest on So. School Notes	106.25
Alfred L. Ripley, interest Street Pavement loan	63.75
Atlantic Corporation of Boston, interest temporary loan	67.72
Merchant's National Bank, interest temporary loan	28.17
Alfred Ripley, interest East highway loan	63.75

C. D. Parker & Co., Inc., interest school notes	106.25	
Merchant's National Bank, interest temporary loan	143.00	
		$ 754.27

1931 appropriation	$1,000.00
Expended	754.27
Unexpended balance	$245.73

INSURANCE

Julia A. Zaskey, Agent,		
Ins. East School, 3 yrs.	$196.00	
Ins. So. School, 3 yrs.	103.75	
		$ 299.75
Ins. town hall, 3 yrs.		195.00
Ins. Center School, 3 yrs.		102.00
Ins. West School, 1 yr. } Ins. Center School, 3 yrs. }		41.98

Total	$638.73
1931 appropriation	$603.00
Voted from reserve	35.73
	$638.73
Expended	638.73

TOWN OFFICERS

Edwin A. Graves, services ballot clerk	$5.00
Hugh Donahugh, services checker	5.00
John Duda, services checker	5.00

Edward Connelly, services ballot clerk	5.00
Howard R. Waite, services moderator, special election	5.00
William G. Strippe, services, special election	5.00
Charles W. Field, Sr., services, special election	5.00
M. E. Flavin, services, special election	5.00
Fred W. Bardwell, 2 mos. service, janitor of hall	8.33
J. Arthur Wood, assessors' work	5.00
Arlene I. Roote, services, special election	5.00
Fred W. Bardwell, bal. 3 mos. janitor service, Mar. 31	4.17
J. A. Wood, assessor work	8.00
Frank Potter, assessor work	18.75
J. Arthur Wood, assessor work	26.00
Arthur A. Waite, assessor work	37.00
Fred W. Bardwell, on janitor service	4.13
J. A. Wood, assessor work	32.00
Fred W. Bardwell, bal. due to June 30, janitor service	8.37
J. A. Wood, assesor work	16.00
Fred W. Bardwell, janitor service June 30 to Aug. 15	6.25
J. A. Wood, assessor work	10.00
Fred W. Bardwell, janitor service Aug. 15 to Oct. 1	6.25
J. A. Wood, assessor work	28.00
Arthur A. Waite, assessor work	82.00
Frank C. Potter, assessor work, 103.; notary fees .75	103.75
J. A. Wood, assessor work	12.00
Leon M. Morton, 1930 part salary collector	175.00
M. E. Flavin, registrar salary	15.00
William G. Strippe, registrar salary	15.00

Charles W. Field, registrar salary	15.00	
Arlene I. Roote, registrar salary	15.00	
William G. Strippe, salary chr. selectmen	200.00	
Charles W. Field, salary selectman	100.00	
M. E. Flavin, salary selectman	100.00	
Albert B. Zaskey, salary treasurer	200.00	
Arlene I. Roote, salary town clerk	75.00	
William L. Dickinson, salary auditor	75.00	
Arthur A. Waite, assessor work	12.50	
Charles N. Baldwin, part salary—1931 collector	100.00	
Fred W. Bardwell, bal. janitor service	15.50	
J. A. Wood, assessor work	4.00	
Charles Baldwin, on collector account	50.00	
William E. Sanderson, elector	10.00	
		$ 1,638.00

1931 Appropriation	$1,575.00
Expended	1,638.00

INSPECTORS OF ANIMALS AND MEAT

J. A. Wood, inspection of meat	$11.25	
William E. Sanderson, inspecting barns, quarantining	75.00	
J. A. Wood, inspection of meat	3.75	
J. A. Wood, inspection of meat	6.25	
J. A. Wood, inspection of meat	4.75	
J. A. Wood, inspection of meat	4.50	
		$ 105.50

1931 appropriation	$90.00
Voted from reserve	25.00
	$115.00
Expended	105.50
Unexpended balance	$9.50

STATE AID

E. E. Sanderson, January State Aid	$10.00	
E. E. Sanderson, February State Aid	10.00	
		$ 20.00
1931 Appropriation	$120.00	
Expended	20.00	
Unexpended balance	$100.00	

OFFICIAL BONDS

Julia A. Zaskey, Agent		
Town Clerk's bond	$5.00	
Treasurer's bond	30.00	
Oliver Walker & Son		
Tax Collector's bond	60.00	
		$ 95.00
1931 appropriation	$95.00	
Expended	95.00	

SCHICK TEST

Charles Moline, M. D., toxin anti-toxin treatment		$ 75.00
1931 appropriation	$75.00	
Expended	75.00	

HIGHWAY EMERGENCY

George E. Sanderson, labor, gravel	$5.90
Morris Powers, cash paid Frank Field burning brush	4.40
Arthur R. Strippe, labor	2.66
Arthur R. Strippe, labor	11.33

Frank Field, labor	3.60
Harry Kuenzel, labor	3.60
Henry Jostlyn, labor	4.00
H. R. Waite, labor	3.10
Tony Zoly, labor	1.60
Leroy Dickinson, labor	2.00
Frank Gorski, labor	1.80
Walter Orloski, labor	1.80
W. P. Crafts, gravel	.75
Joe Sakowitz, gravel	.45
Morris Dwight, labor	1.50
George Dickinson, labor	1.50
Joe Valeski, labor	.80
Arthur R. Strippe, truck	1.87
F. O. Scott & Sons, railings and posts	4.49
Joseph Valeski, labor	1.50
Robert S. Beers, labor	1.50
Michael Farrick, labor	1.50
A. R. Strippe, labor	4.57
Wilford Bond, labor	1.50
Merit P. White, labor	9.30
Morris Dwight, labor	9.30
William G. Strippe, truck	17.57
Franklin Co. Lumber Co., spikes, nails, etc.	4.07
William G. Strippe, labor	8.27
Harry L. Kuenzel, labor	3.30
Morris Dwight, labor	3.30
Morris Dwight, labor	1.50
Harry Kuenzel, labor	2.70
William G. Strippe, labor and posts	5.60
Arthur R. Strippe, labor	13.80
Joe Valeski, labor	2.70
Frank Field, labor	4.50
Joe Tryeinski, labor	2.00
Stanley Farrick, labor	2.70
Robert Beers, labor	2.70
George Dickinson, labor	1.80
F. O. Scott & Sons, posts and railings	14.14

Arthur R. Strippe, labor	12.27	
Robert Beers, labor	1.20	
Eugene Graves, labor	.60	
Leon M. Morton, labor	.60	
Kenneth Field, labor	1.20	
George Sanderson, gravel	2.80	
Frank Field, labor	3.00	
		$ 198.64

1931 appropriation	$200.00
Expended	198.64
Unexpended balance	$1.36

HIGHWAY—CHAPTER 81

Pay-roll #1, labor	$144.27
Material Sheet #1, material	19.50
Pay-roll #2, labor	178.57
Material Sheet #2, material	18.50
Pay-roll #3, labor	180.24
Material Sheet #3, material	86.87
Pay-roll #4, labor	270.45
Material Sheet #4, material	17.10
Pay-roll #5, labor	299.38
Material Sheet #5, material	13.80
Pay-roll #6, labor	301.47
Material Sheet #6, material	32.99
Pay-roll #7, labor	274.00
Material Sheet #7, material	21.75
Pay-roll #8, labor	146.97
Material Sheet #8, material	9.75
Material Sheet #9, material	12.00
Pay-roll #9, labor	166.97
Pay-roll #10, labor	181.42
Material Sheet #10, material, culverts	43.08
Pay-roll #11, labor	194.85

Material Sheet #11, material	4.20
Pay-roll #12, labor	364.52
Material Sheet #12, material	28.05
Pay-roll #13, labor	205.37
Material Sheet #13, material	10.05
Pay-roll #14, labor	265.77
Material Sheet #14, material	13.05
Pay-roll #15, labor	307.60
Material Sheet #15, material	20.70
Pay-roll #16, labor	164.10
Material Sheet #16, material	32.95
Pay-roll #17, labor	193.34
Material Sheet #17, material	14.00
Pay-roll #18, labor	190.46
Material Sheet #18, material	12.60
Pay-roll #19, labor	199.72
Material Sheet #19, material	7.20
Pay-roll #20, labor	140.36
Material Sheet #20, material	12.84
Pay-roll #21, labor	98.73
Material Sheet #21, material	6.95
Pay-roll #22, labor	151.86
Material Sheet #22, material	3.90
Pay-roll #23, labor	120.59
Material Sheet #23, material	4.20
Pay-roll #24, labor	70.23
Material Sheet #24, material	2.40
Pay-roll #25, labor	37.47
Material Sheet #25, material	8.01
Pay-roll #26, labor	32.80
Material Sheet #26, material	3.15
Pay-roll #27, labor	62.43
Material Sheet #27, material	.75
Pay-roll #28, labor	117.10
Material Sheet #28, material	52.72
Pay-roll #29, labor	166.14
Material Sheet #29, material	26.00
Pay-roll #30, labor	199.17

Material Sheet #30, material	5.45	
Pay-roll #31, labor	297.73	
Material Sheet #31, material	38.85	
Pay-roll #32, labor	149.60	
Material Sheet #32, material	15.60	
Pay-roll #33, labor	368.61	
Material Sheet #33, material	58.55	
Pay-roll #34, labor	92.39	
Material Sheet #34, material	7.81	
		$ 7,000.00

1931 appropriation	$3,000.00
Allotment from State	4,000.00
	$7,000.00
Expended	7,000.00

CHAPTER 81—EXPENDITURES ON ROADS IN WHATELY—1931

1	River Road	$498.91
2	Depot Road	819.24
3	Egypt Road	10.50
4	Long Plain Road	737.01
5	Straights Road	65.00
6	Deerfield Road	310.85
7	Glenn Road	160.24
8	Claveric Road	39.54
9	Mill Hill or No. Hatfield	452.89
10	Dickinson Hill Rds.	151.54
11	Chestnut Plain Road	1,125.06
12	Haydenville Road	1,334.80
13	Swamp Road	45.27
14	Conway Road	390.63
15	Bardwell Hill	48.82
16	Webber Road	437.88
17	Williamsburg Road	119.15

18	Strippe Road	0.00	
19	Dry Hill Road	18.13	
20	Laurel Mt. Road	61.36	
21	Culverts	101.90	
	Machinery and Tools	37.05	
	Town Line Signs	34.23	
	General Work	0.00	
Total Spent			$ 7,000.00

Allotments:

State	$4,000.00
Town	3,000.00
Total	$7,000.00

CONTINGENT

J. W. Heffernan, files, selectmen	$2.40
W. & L. E. Gurley, supplies, sealer weights and meas.	1.93
Northampton Comm. College, typing, selectmen	7.00
Times Printing Co., tax bills, collector	11.08
Town of Sunderland, Whately's share 1/21 care bridge	3.89
Metcalf Printing & Publishing Co., town reports $112., ballots $16.	128.00
Howard R. Waite, services moderator	5.00
Edwin A. Graves, services ballot clerk	5.00
Johanna Flavin, services ballot clerk	5.00
Charles N. Baldwin, services checker	5.00
Hugh Donahugh, services checker	5.00
C. E. Parsons, sheriff's fees—Gonski 11.85, Karwaski 6.40, car 2.50	20.75
New Eng. Tel. & Tel. Co., 2 mos. service	9.74
Western Co. Electric Co., hall lighting	4.33

William G. Strippe, town affairs	27.00
William H. Sullivan, constable service; post warrant	16.00
Charles W. Field, town affairs	2.12
Fred W. Bardwell, hall repairs	2.60
Western Co. Electric Co., hall lighting	5.27
Metcalf Printing & Publishing Co., ballots	12.00
Smith's Agri. School, pipes, parts, for town hall	4.00
William H. Sullivan, constable service	3.20
Director of Accounts, certification of note	2.00
E. M. Roote, supplies, town hall	7.15
Charles Bardwell, 2 length stove pipe	1.50
Metcalf Printing & Publishing Co., letterheads, treasurer	3.75
Foster-Farrar Co., putty, lights, glass; hall	1.30
J. W. Heffernan, supplies, selectmen	2.15
New Eng. Tel. & Tel. Co., telephone account to date	7.80
William G. Strippe, town affairs	9.00
Western Co. Electric Co., hall lighting	3.91
George Sanderson, wood for hall	10.00
Leroy Dickinson, moving treasurer's safe	4.00
George Dickinson, labor at hall	.60
William G. Strippe, town affairs	3.97
P. B. Murphy, dog license book, town clerk	2.40
Metcalf Printing & Publishing So., billheads, selectmen 6.69; license book, selectmen 9.00	15.69
C. L. Ross, stamped env., tax collector	10.86
The Deerfield Press, excise tax bills	7.50
William H. Sullivan, constable fees	3.00
Hobbs and Warren, assessor supplies	11.39
Davol Print House, assessor supplies	13.30
Bridgman & Lyman, assessor supplies	2.35
New Eng. Tel. & Tel. Co., telephone bill	3.00
M. E. Flavin, town affairs	3.50

Director of Accounts, certification of note	2.00
Crescent Roofing Co., slate, town hall	30.00
William H. Sullivan, constable fees	21.50
C. L. Ross, stamped env., collector	4.36
The Deerfield Press, 500 poll-tax bills	7.50
William H. Sullivan, constable service	3.00
New Eng. Tel. & Tel. Co., telephones to date	1.65
Western Co. Electric Co., town hall lighting	4.18
Parsons Electric Shop, electric lamps for hall	3.83
Harvey L. Waite, flags	2.70
Morris Dwight, moving safe	.60
Henry Jostlyn, moving safe	.60
F. M. Decker, sheriff fees	21.77
Edward A. McCalgan, officer fees	1.40
M. E. Flavin, town affairs	7.50
W. G. Strippe, town affairs	4.00
C. L. Ross, stamped env., collector	4.36
William G. Strippe, town affairs	7.00
Cooley Dickinson Hospital, old bill	8.00
Western Co. Electric Co., town hall lighting	2.86
New Eng. Tel. & Tel. Co., telephone bill	1.15
William H. Sullivan, constable service	3.00
Charles W. Field, town affairs	1.50
William H. Sullivan, constable service	5.00
Charles N. Baldwin, constable service	5.00
Hobbs and Warren, Old Age Assistance blanks	3.37
The Deerfield Press, Poll-tax bills	6.75
William H. Sullivan, constable service	3.00
William G. Strippe, time on town affairs	5.00
M. E. Flavin, town affairs	2.50
William H. Sullivan, dog warrant	24.30
Charles W. Field, town affairs	6.00

New Eng. Tel. & Tel. telephones to July 15	3.00
J. L. Fairbanks & Co., O. A. Asst. Record Book, Selectmen	6.40
Metcalf Printing & Publishing Co., town clerk's Record Book for mortgages	31.00
Hobbs and Warren, blanks O. A. A.	.52
Director of Accounts, certification of note	2.00
Albert B. Zaskey, stamped env., treasurer rubber stamp	26.18
William G. Strippe, stamped env., selectmen	11.24
William H. Sullivan, constable service	5.00
New Eng. Tel. & Tel. Co., telephones	2.05
Henry Boran, supplies	1.12
Hobbs and Warren, blanks, selectmen	1.88
C. L. Ross, stamped env., collector	10.86
Bridget Flavin, damages	25.00
Charles W. Field, labor, fire	4.50
M. E. Flavin, town affairs	10.00
Western Co. Electric Co., hall lighting	2.42
The Deerfield Press, tax bill 7.50, env. 1.50	9.00
New Eng. Tel. & Tel. Co., 2 mos. telephone	3.25
Director of Accounts, certification of notes	4.00
William H. Sullivan, telephones, exp. del. chest, etc.	5.33
Albert B. Zaskey, exp. charge on chest	1.16
Hobbs and Warren, warrants, cash books, tax collector	11.05
The Barre Gazette, O. A. A. tax demands	.75
William H. Sullivan, constable service	3.00
Boston Nickel Plating Co., iron weights, re-nickeling	11.00
Western Co. Electric Co., hall lighting	3.95
E. M. Roote, stamped env., tax collector	4.50
New Eng. Tel. & Tel. Co., telephones to 15th	1.30
E. M. Roote, town hall supplies	3.46

Railway Express Agency, express on chest of weights	3.96	
M. E. Flavin, town affairs	2.00	
Bridget Flavin, recording deed, time, etc.	8.00	
Robert Hall, refund on 1931 excise tax	12.04	
New Eng. Tel. & Tel., telephone calls	2.25	
Western Co. Electric Co., town hall lighting	3.28	
William H. Sullivan, constable service	2.50	
Metcalf Printing & Publishing Co., order books, selectmen	6.00	
George E. Sanderson, wood for town hall	10.00	
E. W. Wood, tree warden service	7.00	
Charles H. Pease, ringing bell	10.00	
Dr. A. J. Bonneville, return of births	1.00	
Dr. John P. Colleran, return of births	.75	
Dr. Kenneth H. Rice, return of births	1.00	
Dr. Charles Moline, return of births	.25	
Dr. C. A. Byrne, return of births	.50	
Arlene I. Roote, recording births, deaths, marriages, expense account	39.75	
		$ 937.01
1931 appropriation	$500.00	
Voted from reserve	400.00	
Balance from reserve	14.27	
	$914.27	
Expended	937.01	

STREET AND SIGNAL LIGHTS

Western Co. Electric Co.	
street lights 193.33, signal lights 4.72	$198.05
street lights 203.41, signal lights 4.00	207.41
street lights 200.00, signal lights 3.36	203.36
street lights 200.00, signal lights 5.60	205.60

street lights 200.00, signal lights 4.48	204.48	
street lights 200.00, signal lights 5.76	205.76	
street lights 200.00, signal lights 4.32	204.32	
street lights 200.00, signal lights .96	200.96	
street lights	200.00	
street lights	200.00	
street lights	200.00	
street lights	200.00	
		$ 2,429.94

1931 appropriation	$2,460.00
Expended	2,429.94
Unexpended balance	$30.06

CEMETERY SPECIAL WORK

John J. Finn, services, opening grave	$12.00	
John J. Finn, services, opening grave	13.00	
L. C. Sanderson, services, opening graves	36.00	
John J. Finn, services, opening graves	15.00	
J. Arthur Wood, on special labor	10.00	
John J. Finn, services, opening grave	12.00	
L. C. Sanderson, services, opening graves	24.00	
John J. Finn, services opening grave	12.00	
John J. Finn, individual care 12.00, opening grave 8.00	20.00	
L. C. Sanderson, opening grave	12.00	
J. A. Wood, individual special care lots	10.50	
John J. Finn, opening grave	12.00	
L. C. Sanderson, opening grave	12.00	
		$ 200.50

1931 appropriation	$350.00
Expended	200.50
Unexpended balance	$149.50

IMPROVED ROAD—WEST—CHAPT. 90 WORK

Boston & Maine R. R., freight on tile	$75.81	
Names as per Pay-roll #1, labor	170.18	
F. I. Webster Co., tile (on Material Sheet #1)	74.20	
Names as per Pay-roll #2, labor	246.60	
Material Sheet #1, balance 207.62 Material Sheet #1	57.61	
Names as per Pay-roll #3, labor	164.60	
Names as per Pay-roll #4, labor	159.45	
Names as per Pay-roll #5, labor	472.41	
Names as per Pay-roll #6, labor	517.55	
Material Sheet #2, material	198.22	
Names as per Pay-roll #7A, labor	405.13	
Names as per Pay-roll #7B, labor	11.70	
Names as per Pay-roll #8, labor	322.90	
Names as per Pay-roll #9, labor	242.57	
Names as per material sheet #3, material,	234.16	
Names as per Pay-roll #10, labor	203.95	
Names as per Pay-roll #11, labor	83.36	
Material Sheet #4, material	88.04	
Names as per Pay-roll #12, labor	125.16	
Material Sheet #5, material	146.40	
		$ 4,000.00

1931 appropriation	$1,000.00
County allotment	1,000.00
State allotment	2,000.00
	$4,000.00
Expended	4,000.00

CEMETERY

J. Arthur Wood, general labor	$20.80
Harry Kuenzel, cemetery work, Center	3.60

Hans B. Julow, sharpening mowers	17.50	
J. A. Wood, general work, East 10.00 Center 15.00	25.00	
Robert E. Adkins, general work, West	10.60	
Willmot Denton, general labor, West	10.50	
L. C. Sanderson, general work, West	12.20	
Johnnie Waskey, general work, West	1.50	
J. A. Wood, itemized bill for invested funds, Center 121.29, East 24.00	145.29	
J. A. Wood, itemized bill invested funds	21.72	
Lennie C. Sanderson, care under invested funds	37.85	
Lennie C. Sanderson, care under general funds	21.25	
		$ 327.81

For invested funds, see treasurer's report.

LIBRARY

Metcalf Printing & Publishing Co., librarian supplies	$7.50
Arlene I. Roote, cash paid for labor in library	2.50
Bridgman & Lyman, books	6.00
Junior Literary Guild, books for small children	18.50
Bridgman & Lyman, books	40.11
Julia D. Crafts, magazines	15.50
Julia D. Crafts, magazines	9.75
Hampshire Bookshop, books	12.60
Bridgman & Lyman, books	43.56
Flora R. Sullivan, branch librarian	15.00
Bridgman & Lyman, books	14.00
Arlene I. Roote, salary 52.00, cleaning 10.00	62.00
Children's Book Club of America, children's books	12.25

Bridgman & Lyman, books	111.95	
Metcalf Printing & Publishing Co., gummed labels	4.00	
		$ 375.22
1931 appropriation	$200.00	
Dog-fund	158.32	
Danforth Fund income	20.00	
	$378.32	
Expended	375.22	
Unexpended balance	$3.10	

GYPSY MOTH

James E. Flavin, labor	$26.00	
Harry L. Kuenzel, labor	40.66	
Harry L. Kuenzel, Jr., labor	40.66	
Roger Kennedy, labor	36.00	
Harry L. Kuenzel, labor	26.60	
James Flavin, labor	18.00	
Harry L. Kuenzel, Jr., labor	26.60	
Harry L. Kuenzel, labor	10.80	
Harry L. Kuenzel, Jr., labor	10.80	
James Flavin, labor	12.00	
		$ 248.12
1931 appropriation	$150.00	
Voted from reserve fund	100.00	
	250.00	
Expended	248.12	
Unexpended balance	$1.88	

SEALER WEIGHTS AND MEASURES

William H. Sullivan, mileage, transportation		$ 60.00
1931 appropriation	$60.00	
Expended	60.00	

STATE TAX

Commonwealth of Massachusetts		
State tax	$1,575.00	
Auditing accounts	249.74	
Parks and Reservations	24.08	
Veterans' exemption	6.30	
1929 Trust Co.	8.91	
		$ 1,864.03

BARNARD CHURCH FUND

Charles H. Pease, Treasurer, Apr. 2 income on Barnard Church Fund	$22.50	
Charles H. Pease, Treasurer, income Church Trust Fund	25.00	
		$ 47.50

COUNTY TAX

County of Franklin, county tax	$ 3,535.01

OLD AGE ASSISTANCE TAX

Commonwealth of Massachusetts, Old Age Assistance Tax	$ 321.00

TOWN DEBT

Alfred Ripley, East highway note	$600.00	
C. D. Parker and Co., Inc., school note	1,000.00	
		$ 1,600.00
1931 appropriation	$1,600.00	
Expended	1,600.00	

TEMPORARY LOANS

Merchants' National Bank, temporary loan	$5,000.00	
Merchants' National Bank, temporary loan	10,000.00	
Atlantic Corp. of Boston, temporary loan	5,000.00	
Merchants' National Bank, temporary loan	5,000.00	
		$25,000.00

FIRE EMERGENCY

Leon M. Morton, fire service, watch, car, Geo. Sanderson's 5.80, Ciberoski's 1.00	6.80
Eugene Graves, fire watch, Geo. Sanderson's	5.00
So. Deerfield Fire Dist., Sanderson's 63.00 Ciberoski's 21.00	84.00
Eugene Graves, fight fire, grass	.90
Leon M. Morton, service fight fire	11.35
American Fire Equipment Co., Inc., pump tanks and fillings	41.68
Leon M. Morton, service fire (Bohonowicz) (Merski's)	7.05
E. H. Morton, fire watch	1.50
Eugene N. Graves, fire watch and use of car	7.90
Robert Beers, fire watch	5.00
Leon M. Morton, fight forest fire	.70
Roger Kennedy, fight fire, Wolfram house	3.00
James E. Flavin, fire watch, Wolfram's	3.00
M. E. Flavin, fire watch, Wolfram's	3.00
So. Deerfield Fire Dist., service (Bohonowicz) (Merski) fires	47.00

Leon M. Morton, fire service (Moraski's) (Sakowitz')	9.90	
E. N. Graves, fire service, Julia Crafts' place	1.20	
May Potter, fire service, Julia Crafts' place	1.00	
E. W. Wood, fire service, Julia Crafts' place	.50	
William E. Sanderson, fire service, Julia Crafts' place	.50	
Harry Stevens, fire service, Julia Crafts' place	.50	
Henry Jostlyn, fire service, Julia Crafts' place	.50	
George Dickinson, fire service, Julia Crafts' place	1.00	
Charles Bardwell, fire service, Julia Crafts' place	.50	
Leroy Dickinson, fire service, Julia Crafts' place	.50	
Frank Zoly, fire service, Julia Crafts' place	.50	
Tony Zoly, fire service, Julia Crafts' place	.50	
Simon Smikes, fire service, Julia Crafts' place	.50	
George Dickinson, fire service, Sakowicz' place	1.50	
Kenneth Dickinson, fire service, Sakowicz' place	1.50	
		$ 248.48

1931 appropriation	$250.00
Expended	248.48
Unexpended balance	$1.52

RECAPITULATION

Public Welfare	$3,458.78		
Old Age Asst. Div.	217.25	$3,676.03	
Snow Removal		963.22	
Tractor Fund		836.52	
Bridges and Culverts		427.86	
Interest		754.27	
Insurance		638.73	
Town Officers		1,638.00	
Inspectors of Animals and Meat		105.50	
State Aid		20.00	
Official Bonds		95.00	
Schick Test		75.00	
Highway Emergency		198.64	
Highway—Chapt. 81		7,000.00	
Contingent		937.01	
Street and Signal Lights		2,429.94	
Cemetery Special		200.50	
Improved Road, West, Chapt. 90		4,000.00	
Cemetery		327.81	
Library		375.22	
Gypsy Moth		248.12	
Barnard Church Fund		47.50	
County Tax		3,535.01	
Old Age Assistance Tax		321.00	
Town Debt		1,600.00	
Temporary Loan		25,000.00	
Fire Emergency		248.48	
Sealer Weights and Measures		60.00	
State Tax		1,864.03	
			$57,623.39
Total Orders Drawn			57,623.39

LIABILITIES

EAST SCHOOL NOTES

Due November 1932	$1,000.00	
Due November 1933	1,000.00	
Due November 1934	1,000.00	
Due November 1935	1,000.00	
		$ 4,000.00
River Road Highway notes (payable $600.00 per year)		2,400.00
Temporary loans, Merchants' Nat'l Bank		8,000.00
		$14,400.00

APPROPRIATIONS RECOMMENDED BY THE FINANCE BOARD AND RECORDED BY THEM FOR THE YEAR 1932 ARE AS FOLLOWS:

Bridges and Culverts	$300.00	
Schools	24,000.00	
Fire Emergency	300.00	
Town Officers	1,260.00	
Animal Inspection	50.00	
Highways, Chapter 81	3,000.00	
Public Welfare	3,250.00	
Contingent	500.00	
Cemetery	100.00	
Town Debt	1,600.00	
Snow Removal	500.00	
Reserve Fund	1,500.00	
Insurance	266.23	
Official Bonds	95.00	
Gypsy Moth	100.00	
Interest	1,000.00	
Sealer Weights and Measures	50.00	
		$37,871.23

LESLIE W. SWIFT,
Chairman

Revised List of Jurors

Clifford E. Waite

Myron T Hager

James J. Carey

Edward R. Connelly

Henry Johnson

William G. Strippe

Frank C. Potter

Allen Heafey

Fred B. Bardwell

Harvey L. Waite

Mosher R. Swift

Michael E. Flavin

Treasurer's Report

FOR JANUARY, 1931

HOWARD R. WAITE, Treasurer

RECEIPTS

Balance Jan. 1, 1931	$2,293.95	
Receipts during January	3,676.85	
		$ 5,970.80

PAYMENTS

Schools	$1,519.09	
	78.78	
Public Welfare	70.00	
Interest	1.77	
		$ 1,669.64
Balance in treasury		4,301.16
		$ 5,970.80

February 13, 1931.

I have examined the above account of Howard R. Waite, Ex-Treasurer of the Town of Whately and find he has a balance due the Town of $4,301.16.

WILLIAM L. DICKINSON, Auditor.

TREASURER'S REPORT

The following is a summary of the receipts and payments of the Town of Whately. A list of invested trust funds for cemeteries, school and poor, church, and library, is also included.

ALBERT B. ZASKEY, Treasurer.

RECEIPTS

Howard R. Waite, ex-Treasurer			$4,301.16
Court fines			42.70
Taxes	1928	Interest	36.14
	1929	Real Estate Tax	4,316.64
		Interest	425.07
	1929	Motor Vehicle Excise	129.54
		Interest	12.72
	1929	Poll	18.00
		Interest	1.79
	1930	Real Estate	4,254.34
		Interest	172.35
	1930	Motor Vehicle Excise	144.00
		Interest	5.99
	1930	Poll Tax	60.00
		Interest	2.05
	1931	Real Estate	17,604.52
		Interest	23.22
	1931	Motor Vehicle Excise	1,196.36
		Interest	5.50
	1931	Poll	468.00
		Old Age Assistance	261.00
Temporary Loans			28,000.00
Licenses			58.50
Bank Interest			111.05
Returned Checks			2.50
Unclaimed checks			2.05
Rent			1.00
Sealer's Fees			36.08
Cemeteries—Invested Funds			
Principals			350.00
Dividends—Individual Care			183.59
Dividends—General Care			70.00
Davenport School and Poor fund			10.13
Barnard Church Fund			47.50
Danforth Library Fund			10.00
Town Histories			10.00

Library Fines	2.50	
Cemeteries—Services, Burials	152.50	
Tractor Fund	703.15	
For acct. of Hampshire Co. Sanatorium	263.99	
State Treasurer—Schools	8,881.32	
General	7,207.36	
Chapter 90	1,995.40	
Chapter 81	4,000.00	
Sale of Cemetery Lots	30.00	
County of Franklin, Chapter 90	997.70	
Refunds	6.00	
Section 7—Chapter 122, Acts of 1931	1,000.00	
		$87,613.41

PAYMENTS

Bridges and Culverts	$427.86
Cemeteries	327.81
" Invested Funds (Principals)	350.00
" Special	200.50
Contingent	937.01
Fire Emergency	248.48
Town Officers	1,638.00
Highways—Chapter 81	7,000.00
Highway Emergency	198.64
Interest	752.50
Library	375.22
Moth Work	248.12
Public Welfare	3,388.78
Schools	26,938.50
Snow Removal	963.22
State Aid	20.00
Street and Signal Lights	2,429.94
Tractor Fund	836.52
Insurance	638.73
Bonds	95.00
Inspection of Animals and Meat	105.50
Barnard Church Fund	47.50
Schick Test	75.00

Sealer Weights and Measures	60.00	
Old Age Assistance Division	217.25	
Improved Road West—Chapter 90	4,000.00	
County of Franklin, County Tax	3,535.01	
Commonwealth of Mass., Old Age Asst. Tax	321.00	
Temporary Loans	25,000.00	
Town Debt	1,600.00	
State Tax	1,864.03	
		$84,840.12
Cash in treasury		2,773.29
		$87,613.41

FOR THE YEAR 1931

We, the Selectmen and Auditor of the Town of Whately, Massachusetts, have this day examined the books of the treasurer, Albert B. Zaskey, and find he has in his keeping and due the Town of Whately, a balance of Twenty-seven hundred seventy-three and 29/100 Dollars ($2773.29).

WILLIAM G. STRIPPE,
CHARLES W. FIELD,
MICHAEL E. FLAVIN,
Selectmen.

WILLIAM L. DICKINSON,
Auditor.

January 7, 1932.

CEMETERIES—INVESTED FUNDS

Name	Payments	Balance
Mary Dickinson	$45.00	$ 1,000.00
Barnard Fund—General	25.00	1,000.00
Betsy Waite	5.18	102.81
Calvin S. Loomis	4.55	101.03
Cotton Crafts	9.50	201.72
Almira Jewett	4.00	91.00

Anna Seymour	7.00	388.82
Chauncey A. Graves	2.50	62.40
T. D. Higgins	4.50	101.28
L. F. Graves	10.00	650.66
Inez Swift	9.00	202.58
Dencie Stoddard	4.55	101.03
Warren Crafts	4.55	101.03
Eli W. Sanderson	4.55	101.03
S. W. Dickinson	9.09	202.13
Silas B. Frary	5.18	102.82
Almira L. Manning	5.00	338.73
C. W. White & Samuel Lesure	6.00	152.15
Eugene M. Frary	6.00	152.55
Solomon M. Frary	6.00	152.55
Geo. H. Danforth & D. D. Wells	13.30	415.73
Charles D. Bardwell	6.16	100.00
Hiram Smith	4.01	75.00
B. K. Crafts	4.50	100.05
C. E. Crafts	2.25	100.00
Gad & Sylvanus Crafts	4.50	100.30
Leander Crafts	4.70	100.00
William E. Barnard	4.50	100.25
Ida and William Field	4.70	100.00
Lucien Moody	7.92	100.00
Lydia Grant	4.70	100.00
Dexter Frary	4.70	100.00
S. A. Wood	6.00	100.89
Pomeroy Smith	4.50	101.99
Fred A. White		105.72
Irving Allis	New Account	100.83
C. A. Graves—Carter half	New Account	51.04
Lyman A. Crafts	New Account	100.00
Dwight Crafts	New Account	100.00
Davenport School and Poor Fund	10.13	200.00
Barnard Church Fund	47.50	1,000.00
Danforth Library Fund	20.00	400.00
	$261.22	

Tax Collector's Report

LEON M. MORTON, Ex-Collector

1928 INTEREST

Dr.

To outstanding interest	$36.14	

Cr.

Paid Albert B. Zaskey, Treas by Leon M. Morton		
To 1928 interest	36.14	
		$ 36.14

REPORT FOR 1929

Dr.

To outstanding property taxes for report Dec. 31, 1930	$5,727.14	
To outstanding Poll taxes	20.00	
To outstanding Motor Vehicle Excise taxes	479.64	
To interest on property taxes	520.89	
To interest on Poll taxes	1.79	
To int. on Motor Vehicle Excise taxes	12.72	
		$ 6,762.18

Cr.

Paid to H. R. Waite, Treas. by Leon M. Morton		
To property taxes	$1,208.51	
Paid to Albert B. Zaskey, Treas.		
To property taxes	4,316.64	
To Motor Vehicle Excise taxes	129.54	

To Poll taxes	18.00	
To abatements on property taxes	16.66	
To abatements on Motor Vehicle Excise taxes	340.61	
To abatements on Poll taxes	2.00	
To outstanding property taxes	185.33	
To outstanding Motor Vehicle Excise taxes	9.49	
To interest	535.40	
		$ 6,762.18

REPORT FOR 1930

Dr.

To outstanding property taxes per report Dec. 31, 1930	$13,123.20	
To outstanding Poll taxes	214.00	
To outstanding Motor Vehicle Excise taxes	869.66	
To supplementary Motor Vehicle Excise taxes	6.00	
To supplementary Poll taxes	12.00	
To interest on property taxes	197.57	
To int. on Motor Vehicle Excise taxes	8.97	
To interest on Poll taxes	2.05	
		$14,433.45

Cr.

Paid H. R. Waite, Treas. by Leon M. Morton	
To property taxes	$1,763.15
To Motor Vehicle Excise taxes	189.11
To Poll taxes	36.00
Paid to Albert B. Zaskey, Treas.	
To property taxes	4,254.34
To Motor Vehicle Excise taxes	144.00
To Poll taxes	60.00

To abatements on Motor Vehicle Excise taxes	28.24	
To outstanding property taxes	7,105.71	
To outstanding Motor Vehicle Excise taxes	514.31	
To outstanding Poll taxes	130.00	
To interest	208.59	
		$14,433.45

LEON M. MORTON,
Tax Collector for 1928-'29 and '30.

FOR YEAR 1931

CHARLES N. BALDWIN, Collector

Dr.

To State tax	$1,575.00	
To County tax	3,535.01	
To auditing Town Acct.	249.74	
To State Parks and Reservations	24.08	
To Town Grant	29,607.09	
To Overlay	467.23	
To Special State Old Age Assessment	321.00	
To Motor Excise	2,053.09	
To Poll tax	640.00	
To Old Age Asst. tax	321.00	
To interest on Property tax	23.22	
To interest on Excise tax	5.52	
		$38,821.98

Cr.

Paid to Albert Zaskey, Treas, by Charles Baldwin, Collector

To Property tax	$17,604.52
To Poll tax	468.00
To Old Age Asst. tax	261.00
To Motor Excise tax	1,196.36

Abatement to Motor Excise	51.53	
Abatement to Property tax	116.64	
Outstanding Property tax	18,057.99	
Outstanding to Poll tax	172.00	
Outstanding to Old Age Asst.	60.00	
Outstanding to Motor Excise	805.20	
Int. to Property tax	23.22	
Int. to Motor Excise	5.52	
		$38,821.98

CHARLES N. BALDWIN,
Collector.

1931 PROPERTY TAX

Paid to Treasurer	$17,604.52	
Abatements	116.64	
Total Collected		$17,721.16
Warrant calls for	$35,779.15	
Total Collected	17,721.16	
Outstanding Dec. 31, 1931		$18,057.99
Interest collected and paid Treas.		23.22

1931 EXCISE TAX

Warrant No. 1	$1,545.81	
No. 2	277.22	
No. 3	136.22	
No. 4	93.84	
Warrants call for		$ 2,053.09
Collected, paid Treas.	$1,196.36	
Abatements	51.53	
Total Collected		$ 1,247.89
Warrant calls for	$2,053.09	
Collected	1,247.89	
Outstanding		$ 805.20
Interest on Excise paid Treas.		5.52

1931 POLL TAX

Warrant calls for	$640.00	
Paid Treas.	468.00	
Outstanding Poll taxes		$ 172.00

OLD AGE ASSISTANCE TAX

Warrants call for	$321.00	
Collected	261.00	
Outstanding		$ 60 00

WARRANTS

Property	$35,779.15	
Excise	2,053.09	
Poll	640.00	
Old Age Asst.	321.00	
Warrants call for		$38,793.24
Warrants	$38,793.24	
Cash paid Treas.	19,529.88	
		$19,263.36
Abatements total		168.17
Outstanding total		$19,095.19

COLLECTED

Property tax including abatements	$17,721.16	
Excise tax including abatements	1,247.89	
Poll tax	468.00	
Old Age Asst.	261.00	
Total Collected		$19,698.05

OUTSTANDING 1931 TAXES

Property	$18,057.99	
Excise	805.20	
Poll	172.00	
Old Age Asst.	60.00	
Outstanding taxes		$19,095.19
Collected total	$19,698.05	
Outstanding total	19,095.19	
Amount of Warrants		$38,793.24

CHARLES N. BALDWIN,
Collector of Taxes.

Auditor's Report

January 12, 1932.

I have examined the accounts of the Selectmen, School Committee and Tax Collector and compared them with the accounts of the Treasurer and find as follows:

The Treasurer has paid		
School orders	$28,536.37	
Selectmen's orders	57,623.39	
Total		$86,159.76
Cemetery Invested Funds		350.00
		$86,509.76

All orders drawn have been paid and I find in the Treasurry and due the Town Jan. 1st, 1932, the sum of $2,773.29.

Uncollected Taxes 1929, Jan. 1st.		
Property	$185.33	
Excise	9.49	
Total 1929		$ 194.82
Uncollected 1930 taxes		
Property	$7,105.71	
Excise	514.31	
Poll	130.00	
1930 total outstanding		$ 7,750.02
Uncollected Taxes 1931		
Property	$18,057.99	
Excise	805.20	
Poll	172.00	
Old Age	60.00	
Total uncollected 1931		$19,095.19
Total of all uncollected taxes Jan. 1, 1931		$27,040.01

WM. L. DICKINSON,
Auditor.

Assessors

Total value of assessed estate		$1,128,679.00
Value of assessed real estate	$980,109.00	
Value of assessed personal estate	148,570.00	
Value of assessed buildings	566,295.00	
Value of assessed land	413,814.00	
Number of polls assessed		320
Tax rate		$31.70
Number of horses assessed		180
Number of cows assessed		475
Number of neat cattle assessed		239
Number of swine assessed		38
Number of fowls assessed		2920
Number of dwelling houses assessed		214
Number of acres of land assessed		12,323
Town Grant	$48,903.00	
State tax	1,575.00	
State Audit	249.74	
State Parks	24.08	
Special State Old Age assessment	321.00	
County tax	3,535.01	
Overlay	467.23	
Estimated receipts	18,334.94	
Total deductions	18,334.94	
Number of Motor Vehicles		337
Value of Motor Vehicles	80,495.00	

Respectfully submitted,

JAMES A. WOOD,
ARTHUR A. WAITE,
FRANK C. POTTER,
Assessors.

REPORT OF AN AUDIT

of

THE ACCOUNTS OF THE TOWN OF WHATELY

For the period from October 31, 1930 to November 28, 1931
Made in Accordance with the Provisions of
Chapter 44, General Laws
January 5, 1931

To the Board of Selectmen
Mr. William G. Strippe, Chairman
Whately, Massachusetts

Gentlemen:

I submit herewith my report of an audit of the accounts of the town of Whately for the period from October 31, 1930 to November 28, 1931, made in accordance with the provisions of Chapter 44, General Laws. This report is in the form of a report made to me by Mr. Edward H. Fenton, Chief Accountant of this Division.

Very truly yours,

THEODORE N. WADDELL,
Director of Accounts.

Mr. Theodore N. Waddell
Director of Accounts
Department of Corporations and Taxation
State House, Boston

Sir:

As directed by you, I have made an audit of the books and accounts of the town of Whately for the period from October 31, 1930, the date of the previous audit, to November 28, 1931, and submit the following report thereon:

The financial transactions, as recorded on the books of the several departments receiving or disbursing money for the town, were examined, checked, and verified.

The books and accounts of the town treasurer were examined and checked in detail. The receipts, as recorded, were checked with the records in the several departments collecting money for the town and with the other sources from which money was paid into the town treasury, while the payments were checked with the selectmen's orders authorizing them. The cash book was footed, the cash on hand was verified by an actual count, and the bank balance was proved with a statement received from the bank.

Ledger accounts were compiled and analyzed, and a balance sheet, which is appended to this report, was prepared showing the financial condition of the town on November 28, 1931.

The books and accounts of the tax collectors were examined and checked. The tax accounts which were outstanding at the time of the previous examinations were audited, and all subsequent tax levies were checked. The commitment lists were compared with the warrants of the assessors, the recorded collections were checked with the commitment lists and compared with the amounts paid to the treasurer, the abatements were checked with the assessors' abatement records, and the outstanding accounts were listed and proved.

The outstanding accounts were further verified by mailing notices to a number of persons whose names appeared on the books as owing money to the town, the replies received thereto indicating that the accounts, as listed, are correct.

The financial accounts of the town clerk were examined. The receipts for dog licenses issued on behalf of the county and for sporting licenses issued on behalf of the State were compared with the records of licenses granted, and the payments to the County Treasurer and to the Division of Fisheries and Game respectively, were verified. The cash balance on December 8, 1931, was proved.

The record of town histories sold was checked and the cash on hand was verified.

The surety bonds of the town clerk, treasurer, and tax collector for the faithful performance of their duties were examined and found to be in proper form.

The records of licenses issued by the selectmen were compared with the payments to the treasurer.

The receipts of the sealer of weights and measures were checked with the records of work done, and the payments were verified by a comparison with the treasurer's cash book.

The accounts of the health and public welfare departments were examined, the collections for bills sent out being checked with the treasurer's receipts, and the outstanding accounts being listed.

The savings bank books representing the trust fund investments were checked and were found to be as reported. A real estate mortgage and note representing a part of the Cemetery General Care Fund investment could not be located and therefore was not inspected. The treasurer reported later, however, that the mortgage has been located.

In addition to the balance sheet, there are appended to this report tables showing a reconciliation of the treasurer's cash, summaries of the tax and departmental accounts, as well as tables showing the trust fund transactions and condition.

While engaged in making the audit, I received the cooperation of all town officials, for which, on behalf of my assistants and for myself, I wish to express appreciation.

Respectfully submitted,

EDW. H. FENTON,
Chief Accountant

EHF:CAB

RECONCILIATION OF TREASURER'S CASH

HOWARD R. WAITE, Treasurer

Balance October 31, 1930, per previous audit,	$8,373.58	
Receipts Oct. 31 to Dec. 31, 1930	39,281.96	
		$47,655.54
Payments Oct. 31 to Dec. 31, 1930	$45,361.59	
Balance Dec. 31, 1930	2,293.95	
		$47,655.54
Balance Jan. 1, 1931	$2,293.95	
Receipts Jan. 1 to Feb. 9, 1931	3,676.85	
		$ 5,970.80
Payments Jan. 1 to Feb. 9, 1931	$1,669.64	
Balance Feb. 9, 1931	4,301.16	
		$ 5,970.80

ALBERT B. ZASKEY, Treasurer

Balance Feb. 9, 1931	$4,301.16	
Receipts Feb. 10 to Nov. 28, 1931	71,798.49	
Unidentified cash November 28, 1931	2.82	
		$76,102.47
Payments Feb. 10 to Nov. 28, 1931:		
Per selectmen's orders,	$71,047.92	
Without orders:		
Veterans' exemption	6.30	
Trust company tax,	8.91	
Cemetery trust funds, deposited	250.00	
	$71,313.13	
Cash balance Nov. 28, 1931:		
First Natl. Bank of Northampton	$4,733.84	
In office, verified	55.50	
	4,789.34	
		$76,102.47

First National Bank of Northampton

Balance Nov. 30, 1931, per statement,		$ 6,493.41
Bal. Nov. 30, 1931, per check book	$4,733.84	
Outstanding checks Nov. 30, 1931, per list,	1,759.57	
		$ 6,493.41

Taxes—1928

Outstanding Oct. 31, 1930, per previous audit,	$ 54.57
Abatements Oct. 31 to Dec. 31, 1930,	54.57

Taxes—1929

Cash on hand Oct. 31, 1930, per previous audit,	$2.00	
Outstanding Oct. 31, 1930, per previous audit,	6,298.00	
		$ 6,300.00
Payments to treasurer Oct. 31 to Dec. 31, 1930,	$543.02	
Abatements Oct. 31 to Dec. 31, 1930,	10.00	
Outstanding Dec. 31, 1930,	5,746.98	
		$ 6,300.00
Outstanding January 1, 1931,	$5,746.98	
Taxes 1930 reported as taxes 1929,	33.78	
		$ 5,780.76
Payments to treasurer Jan. 1 to Nov. 28, 1931,	$5,495.05	
Abatements Jan. 1 to Nov. 28, 1931,	18.66	
Outstanding Nov. 28, 1931, per list,	234.72	
Cash on hand Nov. 28, 1931, verified,	32.33	
		$ 5,780.76

Taxes—1930

Cash on hand Oct. 31, 1930, per previous audit,	$3,776.31	
Outstanding Oct. 31, 1930, per previous audit,	25,771.47	
		$29,547.78
Payments to treasurer Oct. 31 to Dec. 31, 1930,	$16,210.70	
Outstanding Dec. 31, 1930,	13,337.08	
		$29,547.78

Outstanding Jan. 1, 1931,	$13,337.08	
Additional commitment,	12.00	
		$13,349.08
Payments to treasurer Jan. 1 to Nov 28, 1931,	$5,355.10	
Taxes 1930 reported as taxes 1929,	33.78	
Outstanding Nov. 28, 1931, per list,	7,666.59	
Cash on hand Nov. 28, 1931, verified,	293.61	
		$13,349.08

Taxes—1931

Commitment per warrants,	$36,419.15	
Commitment list in excess of warrant,	.01	
Overpayments to treas., adjusted,	5.01	
		$36,424.17
Payments to treasurer Jan. 1 to Nov. 28, 1931,	$16,596.82	
Abatements Jan. 1 to Nov. 28, 1931,	116.66	
Outstanding Nov. 28, 1931, per list,	19,598.53	
Cash on hand Nov. 28, 1931, verified,	112.16	
		$36,424.17

Old Age Assistance Taxes—1931

Commitment per warrant,		$ 321.00
Payments to treasurer Jan. 1 to Nov. 28, 1931,	$214.00	
Outstanding Nov. 28, 1931, per list,	106.00	
Cash on hand Nov. 28, 1931, verified,	1.00	
		$ 321.00

Motor Vehicle Excise Taxes—1929

Cash on hand Oct. 31, 1930, per previous audit,	$2.37	
Outstanding Oct. 31, 1930, per previous audit,	482.60	
		$ 484.97
Payments to treasurer Oct. 31 to Dec. 31, 1930,	$13.48	
Outstanding Dec. 31, 1930,	471.49	
		$ 484.97
Outstanding Jan. 1, 1931,		$ 471.49
Payments to treasurer Jan. 1 to Nov. 28, 1931,	$129.54	
Abatements Jan. 1 to Nov. 28, 1931,	332.46	
Outstanding Nov. 28, 1931, per list,	9.49	
		$ 471.49

Motor Vehicle Excise Taxes—1930

Cash on hand Oct. 31, 1930, per previous audit,	$72.48	
Outstanding Oct. 31, 1930,	1,133.83	
Commitment Oct. 31 to Dec. 31, 1930, per warrants,	30.67	
		$ 1,236.98

Payments to treasurer Oct. 31 to Dec. 31, 1930,	$386.01	
Abatements Oct. 31 to Dec. 31, 1930,	2.95	
Outstanding Dec. 31, 1930,	848.02	
		$ 1,236.98

Outstanding Jan. 1, 1931,	$848.02	
Additional commitments,	6.00	
		$ 854.02

Payments to treasurer Jan. 1 to Nov. 28, 1931,	$297.42	
Abatements Jan. 1 to Nov. 28, 1931,	6.60	
Outstanding Nov. 28, 1931, per list,	547.09	
Cash on hand Nov. 28, 1931, verified,	2.91	
		$ 854.02

Motor Vehicle Excise Taxes—1931

Commitment Jan. 1 to Nov. 28, 1931, per warrants,	$1,959.25	
Abatements after payment, to be refunded,	12.04	
		$ 1,971.29

Payments to treasurer Jan. 1 to Nov. 28, 1931,	$1,141.70	
Abatements Jan. 1 to Nov. 28, 1931,	58.26	
Outstanding Nov. 28, 1931, per list,	766.19	
Cash on hand Nov. 28, 1931,	5.14	
		$ 1,971.29

INTEREST ON TAXES

LEON M. MORTON, Collector

Cash on hand Oct. 31, 1930, per previous audit,		$.34		
Collections Oct. 31 to Dec. 31, 1930:				
Taxes 1929,	$28.77			
Taxes 1930,	35.77			
Motor vehicle excise taxes 1929,	.73			
Motor vehicle excise taxes 1930,	3.10			
		$ 68.37		
			$	68.71
Payments to treas. Oct. 31 to Dec. 31, 1930,				68.71

Collections Jan. 1 to Nov. 28, 1931:				
Taxes 1929,	$515.68			
Taxes 1930,	166.88			
Motor vehicle excise taxes 1929,	12.72			
Motor vehicle excise taxes 1930,	6.70			
			$	701.98
Payments to treasurer Jan. 1 to Nov. 28, 1931,		$680.36		
Cash on hand Nov. 28, 1931, verified,		21.62		
			$	701.98

CHARLES N. BALDWIN, Collector

Collections Jan. 1 to Nov. 28, 1931:				
Taxes 1931,		$9.85		
Motor vehicle excise taxes 1931,		4.12		
			$	13.97

Payments to treasurer Jan. 1 to Nov. 28, 1931,		$13.19	
Cash on hand Nov. 28, 1931, verified,		.78	
			$ 13.97

SELECTMEN'S LICENSES

Cash on hand October 31, 1930, per previous audit,	$28.00		
Outstanding Oct. 31, 1930,	14.00		
		$ 42.00	
Licenses issued Oct. 31 to Dec. 31, 1930:			
Sunday,	$2.00		
Gasoline,	2.00		
		$ 4.00	
			$ 46.00
Payments to treasurer Oct. 31 to Dec. 31, 1930,		$24.00	
Outstanding Dec. 31, 1930,		22.00	
			$ 46.00
Outstanding Jan. 1, 1931,		$22.00	
Licenses issued Jan. 1 to Nov. 28, 1931:			
Sunday,	$15.00		
Gasoline,	14.00		
Local peddler's,	2.50		
Auto dealer,	5.00		
		$ 36.50	
			$ 58.50
Payments to treasurer Jan. 1 to Nov. 28, 1931,		$40.50	
License fees adjusted,		16.00	
Outstanding Nov. 28, 1931, per list,		2.00	
			$ 58.50

TOWN CLERK

Dog Licenses

Cash on hand Oct. 31, 1930, per previous audit,			$ 113.40
Payment to county Oct. 31 to Dec. 31, 1930,			113.40
Licenses issued Jan. 1 to November 28, 1931:			
Males,	85 at $2.00,	$170.00	
Spayed females,	18 at 2.00,	36.00	
Females,	10 at 5.00,	50.00	
			$ 256.00
Payments to county Jan. 1 to Nov. 28, 1931,		$233.40	
Fees retained Jan. 1 to Nov. 28, 1931, 113 at 20c,		22.60	
			$ 256.00

Hunting and Fishing Licenses

Cash on hand Oct. 31, 1930, per previous audit,		$55.00	
Licenses issued Oct. 31 to Dec. 31, 1930:			
Resident citizens' sporting, 13 at $2.25,	$29.25		
Resident citizens' trapping, 6 at $2.25	13.50		
Minor trappers', 8 at 75c,	6.00		
		$ 48.75	
			$ 103.75
Payments to Division of Fisheries and Game Oct. 31 to Dec. 31, 1930		$97.00	
Fees retained Oct. 31 to Dec. 31, 1930,		6.75	
			$ 103.75

Licenses issued Jan. 1 to Dec. 8, 1931:		
Resident citizens' sporting,		
98 at $2.75	$269.50	
Duplicates, 1 at 50c,	.50	
		$ 270.00
Payments to Division of Fisheries and Game Jan. 1 to Dec. 8, 1931,	$233.00	
Fees retained Jan. 1 to Dec. 8, 1931, 98 at 25c,	24.50	
Cash on hand Dec. 8, 1931, verified,	12.50	
		$ 270.00

SALE OF TOWN HISTORIES

Sale of histories 1930,	$ 24.00
Payments to treasurer Oct. 31 to Dec. 31, 1930,	24.00
Sale of histories Jan. 1 to Dec. 8, 1931,	$ 9.00
Cash on hand Dec. 8, 1931, verified,	9.00

SEALER OF WEIGHTS AND MEASURES

Cash on hand Oct. 31, 1930, per previous audit,	$38.62	
Outstanding Oct. 31, 1930, per previous audit,	1.00	
		$ 39.62
Payments to treasurer Oct. 31 to Dec. 31, 1930,	$38.62	
Outstanding Dec. 31, 1930,	1.00	
		$ 39.62
Outstanding Jan. 1, 1930,	$1.00	
Fees Jan. 1 to Nov. 28, 1931,	36.18	
Overpayment to treasurer,	.40	
		$ 37.58

Payments to treasurer Jan. 1 to Nov. 28, 1931,	$36.08	
Abatements Jan. 1 to Nov. 28, 1931,	1.00	
Outstanding Nov. 28, 1931, per list,	.50	
		$ 37.58

LIBRARIAN

Receipts Oct. 31 to Dec. 31, 1930,	$ 5.45
Payments to treasurer Oct. 31 to Dec. 31, 1930,	5.45
Receipts Jan. 1 to Nov. 28, 1931,	$ 2.65
Cash on hand Nov. 28, 1931, verified,	2.65

S. T. DAVENPORT POOR AND SCHOOL FUND

	Savings Bank Deposits	Total
On hand October 31 1930,	$210.13	$210.13
On hand at end of year 1930,	$200.00	$200.00
On hand Nov. 28, 1931,	$210.13	$210.13

Receipts		Payments	
Withdrawn from savings bank Oct. 31 to Dec. 31, 1930,	$10.13	Added to savings deposits Jan. 1 to Nov. 28, 1931,	$10.13
Income Jan. 1 to Nov. 28, 1931,	10.13	Transfer to town Oct. 31, to Dec. 31, 1930,	10.13
	$20.26		$20.26

ANNIE C. DANFORTH LIBRARY FUND

	Savings Bank Deposits	Total
On hand Oct. 31, 1930,	$400.00	$400.00
On hand at end of year 1930,	$400.00	$400.00
On hand November 28, 1931,	$400.00	$400.00

Receipts		Payments	
Income Jan. 1 to Nov. 28, 1931,	$20.00	Transfer to town Jan. 1 to Nov. 28, 1931,	$20.00

CEMETERY GENERAL CARE FUNDS

	Savings Bank Deposits	Securities Par Value	Total
On hand Oct. 31, 1930,	$1,000.00	$1,000.00	$2,000.00
On hand at end of year 1930,	$1,000.00	$1,000.00	$2,000.00
On hand Nov. 28, 1931,	$1,000.00	$1,000.00	$2,000.00

Receipts		Payments	
Income:		Transfers to town:	
Oct.31 to Dec. 31, 1930,	$45.00	Oct. 31 to Dec. 31, 1930,	$45.00
Jan. 1 to Nov. 28, 1931,	50.00	Jan. 1 to Nov. 28, 1931,	50.00
	$95.00		$95.00

CEMETERY PERPETUAL CARE FUNDS

	Savings Bank Deposits	Total
On hand Oct. 31, 1930,	$5,182.30	$5,182.30
On hand at end of year 1930,	$5,051.11	$5,051.11
On hand Nov. 28, 1931,	$5,534.66	$5,534.66

Receipts		Payments	
Withdrawn from savings deposits:		Added to savings deposits:	
Oct. 31 to Dec. 31, 1930,	$131.19	Jan. 1 to Nov. 28, 1931,	$483.55
Income:		Transfers to town:	
Jan. 1 to Nov. 28, 1931	238.30	Oct. 31 to Dec. 31, 1930,	131.19
Bequests:		Jan. 1 to Nov. 28, 1931,	4.75
Jan. 1 to Nov. 28, 1931,	250.00		$619.49
	$619.49		

BARNARD CHURCH FUND

	Savings Bank Deposits	Total
On hand Oct. 31, 1930,	$1,000.00	$1,000.00
On hand at end of year 1930,	$1,000.00	$1,000.00
On hand Nov. 28, 1931,	$1,000.00	$1,000.00

Receipts		Payments	
Income Jan. 1 to Nov. 28, 1931,	$47.50	Transfer to town Jan. 1 to Nov. 28, 1931,	$47.50

Report of Cattle Inspector

The annual inspection of barns and animals was completed during December and January at which time I visited 122 stables and found 840 cattle, 122 swine and 2 sheep.

With but few exceptions the conditions under which they are kept were acceptable and in those instances suggestions made were readily complied with.

There has been an increased amount of work this year due to retesting of first test herds with consequent inspection of clean ups where there were reactors.

For those who have applications in for tuberculin test, I understand that the area test will be given in this town sometime in January or February, which means that every cow will be given a tuberculin test at that time.

Respectfully submitted,

PATRICK L. BRENNAN,
Inspector of Animals.

Gypsy and Brown Tail Moth

Scouting for extermination of gypsy moth this past year has been as before in all parts of the Town. Some sections can be done more speedily as infection is much less. A great deal of work was again necessary this year in the west section where there were colonies devouring the wood lands, a state official (without extra expense) was present while working this section. Each year the entire Town needs to be covered to keep this pest under control.

Respectfully submitted,

JOHN J. FINN,
Local Moth Superintendent.

Report of School Committee

January 1, 1931 to December 31, 1931

Mr. John N. Heafey, Chairman	Term expires 1933
Miss May Potter, Secretary	Term expires 1934
Mr. Wilbur L. Grover	Term expires 1932

UNION SUPERINTENDENT OF SCHOOLS

CONWAY—DEERFIELD—SUNDERLAND—WHATELY

Marvin E. Janes	South Deerfield
Office, High School Bldg., Tel. 190	Residence Tel. 168

SCHOOL PHYSICIAN

Chas. H. Moline, M. D.

SCHOOL NURSE

Elsie F. Smith, R. N.

ATTENDANCE OFFICER

William G. Strippe

TEACHERS

East School	
E. Maybelle Roote, Prin.	Grades 6 and 7
Katherine H. Deinlein	Grades 4 and 5
Margaret B. Brennan	Grades 3 and 4
Adrianna M. Urbanski	Grades 1 and 2
Center School	
Argie L. Strippe, Prin.	Grades 4 and 5
Dorothy G. Strippe	Grades 1 to 3
South School	
Jessie P. White, Prin.	Grade 8
Marion W. Hager	Grades 6 and 7

Supervisor of Music—Ann M. Gillern

Withdrawals during the year—Miss Alicia D. Scanlon, South School.

SCHOOL CALENDAR FOR 1932

Monday, Jan. 4, 1932 Schools reopen.
February 22, 23 Schools closed for two-day recess in place of first Spring vacation.
April 15 Schools close for Spring vacation.
April 25 Schools reopen.
June 17 Schools close for Summer vacation.
Tuesday, September 6 Schools open.
November 24, 25 Thanksgiving recess.
December 22 Schools close for Christmas vacation.
Tuesday, Jan 2, 1933 Schools reopen.

Holidays During School Year

Washington's Birthday, Monday February 22
Patriots Day, Tuesday, April 19
Memorial Day, Monday, May 30
Labor Day, Monday, September 5
Columbus Day, Wednesday, October 12
Armistice Day, Friday, November 11
Thanksgiving, Thursday, November 24
Christmas Day, Sunday, December 25

FINANCIAL STATEMENT

I. General Expense

School Committee:		
John N. Heafey	$100.00	
May Potter	50.00	
Wilbur Grover, Est.	50.00	
May Potter, expense	1.10	
Mrs. J. A. Wood, census	15.00	
		$ 216.10
Superintendent and Enforcement of Laws:		
Marvin E. Janes, salary	$760.08	
Marvin E. Janes, expense	19.21	
Marion S. Kilburn, clerk	100.00	
William G. Strippe, atendance officer	40.00	
		$ 919.29

II. Expenses of Instruction

Special Teacher:

Ann M. Gillern		$ 275.00

Teachers:

E. Maybelle Roote	$1,075.00	
Katherine H. Deinlein	997.50	
Margaret B. Brennan	997.50	
Adrianna Urbanski	921.50	
Argie L. Strippe	1,021.25	
Dorothy G. Strippe	997.50	
Jessie P. White	1,100.00	
Alicia D. Scanlan	541.50	
Marion A. Hager	400.00	
Teachers' Retirement Board	288.25	
Mrs. Myron Hager, substitute	36.00	
Mrs. Dorothy MacKay, substitute	74.00	
Mrs. Isabel Delano, substitute	4.00	
Mrs. Brendon Ryan, substitute	12.00	
		$ 8,466.00

Books:

American Book Co.	$100.66	
Ginn & Co.	119.53	
Hall & McCreary Co.	6.12	
Longsman, Green Co.	2.69	
Lyons & Carnahan	25.31	
Noble & Noble	6.54	
Silver, Burdett & Co.	33.11	
Webster Publishing Co.	1.80	
Scott, Foresman Co.	0.98	
Marvin E. Janes	5.52	
Houghton Mifflin Co.	9.55	
Charles E. Merrill Co.	13.43	
Iroquois Publishing Co.	1.92	
		$ 327.16

Supplies:

Edward E. Babb & Co.	$ 1.50	
Milton Bradley Co.	53.91	
Dowling Supply Co.	10.75	
J. L. Hammett Co.	193.03	
Beckley-Cardy Co.	3.24	
World Book Co.	13.14	
Daniel O'Neill	4.00	
Scott, Foresman Co.	3.00	
The Papercrafters, Inc.	15.52	
Ryan & Buker	1.00	
Harter Publishing Co.	6.76	
Welles Publishing Co.	4.50	
		$ 310.35

III. Expenses of Operation

Janitors:

J. Arthur Wood	$580.00	
E. W. Wood	380.00	
A. B. Wolfram	377.63	
W. L. Dickinson, Jr.	2.00	
Sophie Goralski	12.00	
Joseph Mitzcovitz	2.00	
		$ 1,353.63

Fuel:

E. P. Swan	$194.97	
K. C. Powers	949.69	
W. L. Dickinson, Jr.	8.00	
		$ 1,152.66

Miscellaneous:

Western Co. Electric Co.	$49.01
N. E. Tel. & Tel. Co.	58.83
W. N. Potter Grain Stores	4.00
C. H. Thomas Co.	8.50

E. M. Roote, supplies	22.11	
J. A. Sullivan	3.25	
Henry Jarisch, Jr.	22.80	
Commissioner of Public Safety	10.00	
Foster-Farrar Co.	0.81	
Commissioner of Mass.	15.19	
O'Connell-Quirk Paper Co.	38.00	
Marvin E. Janes, supplies	1.63	
Town of Hatfield	25.00	
J. Arthur Wood	1.00	
Wm. L. Dickinson	2.00	
Edward H. Allis	40.00	
		$ 302.13

IV. Expenses of Maintenance

Repairs:

C. E. Parsons	$ 5.75	
W. E. Roberts	101.93	
C. C. McCutcheon	3.00	
Rugg Mfg. Co.	2.50	
Charles M. Bardwell	2.00	
Franklin Co. Lumber Co.	73.21	
S. Whitman Wood	12.50	
A. B. Wolfram	205.35	
Foster-Farrar Co.	4.27	
Consolidated Dry Goods Co.	8.45	
Deerfield Hardware Co.	14.15	
Newcomb Hardware Co.	1.15	
E. O. Turner	4.00	
E. M. Powers	6.00	
J. A. Sullivan	13.00	
		$ 457.26

V. Auxiliary Agencies

Transportation:

Elementary

W. L. Dickinson, Jr.	$1,800.00	
W. G. Strippe	1,100.00	
		$2,900.00

High School

Ellen E. Heafey	$1,400.00		
W. G. Strippe	240.00		
G. R. Fisher	159.00		
Mrs. B. Flavin	43.55		
Homer Briggs	44.67		
R. Mosher Swift	45.52		
F. B. Bardwell	143.40		
Joe Sakowicz	48.38		
Stephen Omasta	47.79		
C. M. Gordon	5.82		
Walter Kowalski	61.31		
Homer L. Crafts	16.73		
Hiram Zoly	16.73		
Howard R. Waite	16.73		
John Flavin	16.73		
		$2,306.36	

Vocational

Sally Puchalski	$ 75.20		
L. D. Bond	159.26		
W. L. Grover	48.20		
W. L. Dickinson	55.00		
Joe Sakowicz	49.99		
Stephen Omasta	76.32		
Anthony Lankarge	55.80		
Max Gorski	79.40		
Katie Smikes	77.24		
Mrs. Albert E. Graves	85.00		
Stanley Laciewski	20.70		
Zigmont Maiewski	24.00		
		$ 806.11	
			$ 6,012.47

Tuition:

Elementary

Town of Deerfield	$2,000.00	

High School

Town of Deerfield	$4,079.00		
City of Northampton	786.50		
		$4,865.50	

Vocational

Smith Agr. School	$1,354.38		
Town of Deerfield	279.49		
		$1,633.87	
			$ 8,499.37

Health:

Fiske & Stecker	$ 7.15	
Elsie F. Smith, nurse	187.80	
Charles H. Moline, M. D.	50.00	
		$ 244.95

SUMMARY

EXPENDITURES

I.	General Expense	$ 1,135.39	
II.	Expenses of Instruction	9,378.51	
III.	Expenses of Operation	2,808.42	
IV.	Expenses of Maintenance	457.26	
V.	Auxiliary Agencies	14,756.79	
			$28,536.37

FUNDS RECEIVED BY THE TOWN FROM STATE AND OTHER SOURCES ON ACCOUNT OF SCHOOL 1931

Mass. School Fund, Part I	$2,700.00
Mass. School Fund, Part II	2,346.01
Transportation High School Pupils	1,960.74

Tuition High School Pupils	2,432.75 due	
Tuition and Transportation Vocational	1,656.97	
City of Boston, Wards	98.47	
Mass. Training Schools, Wards	48.18	
Superintendent's salary	386.66	
		$11,629.78

SUMMARY

Total Expended by Town for School 1931	$28,536.37	
Less Receipts as above 1931	11,629.78	
Net Cost of School to Town 1391		$16,906.59

ESTIMATE FOR 1932

Teachers' Salaries	$ 8,700.00
Committee	200.00
Census and Attendance	55.00
Superintendent and Expense	770.00
Union Clerk	100.00
Books and Supplies	500.00
Janitor Service	1,350.00
Fuel	1,000.00
Repairs	200.00
Miscellaneous Operating Exp.	225.00
Tuition:	
Elementary	1,250.00
High	6,100.00
Vocational	1,050.00
Transportation:	
Elementary	2,900.00
High	2,450.00
Vocational	800.00
Health	250.00
	$27,900.00

Superintendent of Schools

To the School Committee of Whately:

I submit my fifth Annual Report as Superintendent of Schools of Whately.

For another year now as individuals and as citizens we have all felt to a greater or less degree the strain of restricted income. We might become pessimistic were it not for the inspiration derived from the steadfastness with which American people, even in distress, adhere to their fundamental customs and institutions. When all is known we are not as materialistic or "dollar" mad as our critics declare us. We regard our possessions, it is true, but we value them for what they will buy in human happiness, good government and in public welfare.

Schools closed in June after a year of uninterrupted progress. A large and well-prepared class of 21 completed the elementary schools. Most of them are continuing their education in secondary schools. For the closing exercises, in common with other schools of the Union, Whately pupils presented a musical program with credit to themselves and their teachers. There is much real musical ability among the children of Whately which should have more opportunity for expression. The production of an operetta at the closing exercises might well become an annual affair.

During the summer Whately again suffered the loss by death of one who was serving the Town as a member of the School Committee. Mr. Wilbur Grover was appointed to the Committee in 1927. At the next Town Meeting he was elected to the office which he held with the confidence and esteem of his fellow townsmen until his final illness compelled him to relinquish active participation in public affairs.

All of the schools of the Valley were faced ths Fall with problems arising from the delayed opening of schools in September on account of the threatening epidemic. Since the opening of schools September 21, general health conditions have been good. This condition with the excellent records of attendance will do much to "make up" the lost time.

The annual meeting of the Franklin County Teachers' Association was not held this year for reasons related to the health situation. However, through the cooperation of Miss Elsie Smith of the County Health Association a series of four profitable meetings was arranged during November and December. These meetings were held after school hours in different schools and were well attended by the groups for which they were arranged.

During the year the Health Program has been extended in Whately by the cooperation of the Board of Health in the establishment of a clinic for the Toxin-Antitoxin treatment for prevention of diphtheria. It is planned to concentrate attention each year upon the treatment of children of the entering classes. This will not only inoculate the most susceptible group first but eventually secure immunity for all children as they pass through the classes.

The schools are favored with the very helpful cooperation of the Whately Parent-Teacher Association. This active group has participated in various school activities and has carried out a program creative of public interest in school and community life.

During the summer vacation the exteriors of the South and the Center schools were repainted and water pipes in the East school were replaced at considerable expense. But this is only the beginning of repairs needing more or less immediate attention. Everyone of the eight rooms in use in the different schools needs paint. The exterior of the East school is deteriorating because of lack of paint. The cost of the glass broken in the building each summer vacation would have painted it at least once within the last few

years. There are indications that changes or replacements in the supply of drinking water for the East school will soon be necessary. There are seasons of year when neither the spring or the well water supplied this building is wholesome for drinking purposes.

One indication of successful elementary schools is the preparation of pupils for high school and the development of the ambition of pupils to take advantage of high school opportunities. During the year closing in June, 51 pupils were attending high schools. Thirty-six students were in Deerfield High School, 4 of which were graduated. Two young ladies of this group carried off the class honors. Four attended Northampton High from which one was graduated. Eleven were in Smith Agricultural School, 3 of whom completed diploma courses. This was an increase of 10 over the preceding year in which there were 41 attending high school. This year there are 48 in Deerfield High, 7 in Northampton High and 7 in Smith Agricultural School a total of 62, or an increase of over 50% in two years. The advantage of high school training for all of these future citizens of Whately is not debatable. However, the problem of meeting the costs of these advantages demands consideration. It is not surprising that for the past 2 years the appropriations requested by the School Committee and allowed by the Town have been inadequate. It is true that high school costs are heavily reimbursed by the State but these funds are available to the schools only through reappropriation by the Town. The State reimbursements this year exceeded that of last year by $1,227. The relation of high school and elementary costs is shown in the tabulation below. The comparison of costs for recent years is also apparent. The reduction in cost by consolidation of elementary schools in 1928 has been absorbed by the increase in high school costs in subsequent years.

Distribution of Expenditures between High and Elementary Schools

Dec.	Expended for elem. schools	Expended for high and voc. schools	Total Expended	Net Cost
1927	$21,169.00	$6,340.00	$27,509.00	$16,595.00
1928	19,657.00	6,987.00	26,644.00	16,767.00
1929	18,133.00	7,865.00	25,998.00	15,647.00
1930	18,575.00	7,950.00	26,525.00	16,122.00
1931	18,936.00	9,600.00	28,536.00	16,906.00

Your attention is called to the reports of the Supervisor of Music and of the School Nurse.

I wish to acknowledge my continued appreciation of the hearty cooperation of the Committee, and the teachers, and of the many courtesies extended to me by Town offcials and citizens of Whately.

Respectfully submitted,

MARVIN E. JANES,
Supt. of Schools.

Supervisor of Music

Mr. Marvin E. Janes,
Superintendent of Schools
Whately, Mass.

Dear Sir:

I am pleased to submit my second annual report as Supervisor of Music in the Whately schools.

According to schedule, I visit the schools once a week for a half hour lesson in each room. Outlines giving in detail the work to be accomplished in theory and song-singing are presented each teacher every two months.

A greater effort has been exerted this year to develop perception of pulse and the idea of duration by introducing more detailed rhythm work, as stepping note values. Introducing the technique of the baton, a principle that has done much in encouraging pupil leadership, has brought about more enthusiasm from both children and teachers than any other one phase of school music so far presented by me in the grades.

To develop the appreciation of music, a good victrola and a set of appreciation records would be a good investment. I hope by another year, perhaps the pupils of each of the three schools will have realized a love for good music to the extent of finding a way to get enough money to purchase these.

Respectfully submitted,

ANN M. GILLERN,
Supervisor of Music.

School Nurse

Mr. M. E. Janes,
Superintendent of Schools
Whately, Mass.

My dear Mr. Janes:

A most important preventive measure was begun this year when children of the first and second grades, forty-nine in all, were given Toxin-Antitoxin treatment for the prevention of diphtheria. The Schick test given in December by the school physician showed that the children were immune from diphtheria.

May I urge the giving of the Toxin-Antitoxin treatment to each entering first grade every year.

The usual procedure of weighing and measuring the children, inspections for communicable diseases, recommendation for exclusion, assistance with the physical examination and with vaccination clinics have been carred out.

Children were referred to other agencies for care when necessity arose.

Grades five to eight were entered in the Blue Ribbon Health Contest carried on by the Franklin County Public Health Association. Bertha Waite, Mary Gorski, Phyllis Graves, Patrick Manning, Michael Pasciewnik, and Mary Katarski were selected by the physician as the healthiest children in those grades to receive the Blue Ribbon. Because of the infantile paralysis epidemic, the chldren did not compete with the other county children for the honor of being King and Queen of Health at the Live Wire Fair.

Health Tags were presented to the children in grades one to five for improvement in health, necessary dental care and physical fitness. Dental honor rolls have been placed in all the rooms. Any child whose dentist gives him a certificate stating that all necessary dental work has been done, will have his name placed on the honor roll and receive a dental tag on Child Health Day.

Although many homes were visited to secure the consent of parents for tonsilectomy, only one child attended the clinic.

Again I am indebted to you, to the school committee, and to the teachers and parents for the ever ready help given me in the interests of the school children.

Respectfully submitted,

ELSIE F. SMITH, R. N.,
School Nurse.

REGISTRATION AND ATTENDANCE
WHATELY SCHOOLS

SEPTEMBER-DECEMBER 1931

School		Registration	Percent of Att.	Teacher
Center	1-2-3	34	97.4	Dorothy Strippe
Center	4-5	21	95.2	Argie Strippe
East	1-2	31	97.1	Adrianna Urbanski
East	3-4	27	*98.3	Margaret Brennan
East	4-5	29	97.2	Katherine Deinlein
East	6-7	36	95.6	E. Maybelle Roote
South	6-7	29	95.8	Marion Hager
South	8	24	94.7	Jessie White
		231	96.4	

* Highest percent of attendance

STATISTICS

Census, October 1, 1931

Boys and Girls, age 5-7	45	
Boys and Girls, age 7-14	195	
Boys and Girls, age 14-16	69	
Total		309

Census, October 1, 1930

Boys and Girls, age 5-7	51	
Boys and Girls, age 7-14	219	
Boys and Girls, age 14-16	67	
Total		337

CLASS ROLL 1931

Whately Grammar School

Bertha Waite
James Carey
Olive Crafts
John Flavin
Mary Gromoski
Eilzabeth Moroski
Verna Schroeder
Mary Maiewski
Phileamina Pasiecnik
Annie Zoly

Chester Hoynoski
Annie Kowalski
Sabina Klepadlo
Paul Duda
Alice Helstoski
Amelia Zanieski
Joseph Kuminski
Minnie Lithanstanski
Peter Lesiewski
Frank Wykowski

George Bond

WHATELY GRADUATES

Deerfield High School

Elizabeth Hager
Sophie Karowski
Edith Baker
Eunice Denton

Northampton High School

Edward Flavin

Smith Agricultural School

Marjorie Dickinson
Thomas Omasta
Wilfred Bond

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